

Company Registration No. 138505 (Republic of Ireland)

D. COAKLEY LIMITED

ANNUAL REPORT AND UNAUDITED ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

D. COAKLEY LIMITED

CONTENTS

	Page
Director's responsibilities statement	1
Statement of financial position	2
Notes to the financial statements	3 - 8

D. COAKLEY LIMITED

DIRECTOR'S RESPONSIBILITIES STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2025

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* issued by the Financial Reporting Council (Generally accepted Accounting Practice in Ireland). Under company law, the director must not approve the financial statements unless he is satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for that financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Director's Report comply with the Companies Act 2014. He is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board

Dermot Coakley
Director

23 March 2026

D. COAKLEY LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2025

	Notes	2025 €	€	2024 €	€
Fixed assets					
Tangible assets	6		11,702		14,152
Current assets					
Stocks		500		435	
Cash at bank and in hand		97,780		83,961	
		<u>98,280</u>		<u>84,396</u>	
Creditors: amounts falling due within one year	8	(20,083)		(19,378)	
Net current assets			<u>78,197</u>		<u>65,018</u>
Net assets			<u>89,899</u>		<u>79,170</u>
Capital and reserves					
Called up share capital presented as equity	9		3		3
Profit and loss reserves	10		89,896		79,167
Total equity			<u>89,899</u>		<u>79,170</u>

I, as director of D. Coakley Limited, state that:

(a) The company is availing itself of the exemption from audit provided for by Chapter 15 of Part 6 of the Companies Act 2014.

(b) The company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.

(c) The shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2).

(d) The director acknowledges the obligations of the company, under the Companies Act 2014:

(i) to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a year; and

(ii) to otherwise comply with the provisions of this Act relating to financial statements so far as they are applicable to the company.

(e) The company has relied on the specified exemption contained in section 352 Companies Act 2014; the company has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Standard 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland'.

The financial statements were approved and signed by the director and authorised for issue on 23 March 2026

Dermot Coakley
Director

D. COAKLEY LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Company information

D. Coakley Limited is a limited company domiciled and incorporated in Republic of Ireland. The registered office is Mediano, 6 Crosses lane, North Beach, Rush, Co. Dublin.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" as adapted by Section 1A and the requirements of the Companies Act 2014.

The financial statements are prepared in euros, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the director has a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the director continues to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

1.4 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery	15% on cost
Fixtures, fittings & equipment	25% on cost
Computer equipment	25% on reducing balance
Motor vehicles	20% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

1.5 Impairment of fixed assets

At each reporting end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

D. COAKLEY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies (Continued)

1.6 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition.

1.7 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' to all of its financial instruments.

Financial instruments are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Basic financial assets

Basic financial assets, which include debtors and bank balances, are initially measured at transaction price. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities are classified according to the substance of the contractual arrangements entered into

Basic financial liabilities

Basic financial liabilities, including trade and other payables, that are classified as debt, are initially recognised at transaction price.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.9 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the income statement because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

1.10 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

D. COAKLEY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the director is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The directors did not rely on any such judgements or estimates in the preparation of these Financial Statements.

3 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2025	2024
	Number	Number
Director	1	1
Employee	1	1
	<u> </u>	<u> </u>
Total	2	2
	<u> </u>	<u> </u>

4 Director's remuneration

	2025	2024
	€	€
Remuneration for qualifying services	16,982	15,735
	<u> </u>	<u> </u>

5 Taxation

	2025	2024
	€	€
Current tax		
Corporation tax on profits for the current period	1,377	1,787
	<u> </u>	<u> </u>

D. COAKLEY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

5 Taxation

(Continued)

The actual charge for the year can be reconciled to the expected charge for the year based on the profit or loss and the standard rate of tax as follows:

	2025 €	2024 €
Profit before taxation	12,106	13,940
Expected tax charge based on the standard rate of corporation tax of 12.50% (2024: 12.50%)	1,513	1,743
Tax effect of expenses that are not deductible in determining taxable profit	539	231
Tax effect of income not taxable in determining taxable profit	(671)	-
Permanent capital allowances in excess of depreciation	-	(191)
Deposit Interest	(4)	4
Taxation charge for the year	1,377	1,787

6 Tangible fixed assets

	Plant and machinery €	Fixtures, fittings & equipment €	Computer equipment €	Motor vehicles €	Total €
Cost					
At 1 January 2025	906	2,680	15,880	52,535	72,002
Additions	-	-	646	-	646
At 31 December 2025	906	2,680	16,526	52,535	72,648
Depreciation and impairment					
At 1 January 2025	906	2,680	13,806	40,457	57,850
Depreciation charged in the year	-	-	680	2,416	3,096
At 31 December 2025	906	2,680	14,486	42,873	60,946
Carrying amount					
At 31 December 2025	-	-	2,040	9,662	11,702
At 31 December 2024	-	-	2,074	12,078	14,152

7 Financial instruments

	2025 €	2024 €
Carrying amount of financial assets		
Debt instruments measured at amortised cost	97,780	83,961
Carrying amount of financial liabilities		
Measured at amortised cost	1,402	1,402

D. COAKLEY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

8 Creditors: amounts falling due within one year

	2025	2024
	€	€
Corporation tax	(400)	(152)
VAT	8,509	8,492
PAYE and social security	7,172	6,236
Other creditors	1,402	1,402
Accruals	3,400	3,400
	<u>20,083</u>	<u>19,378</u>

9 Share capital

	2025	2024
	€	€
Ordinary share capital		
Authorised equity		
100,000 Ordinary Shares of €1.269738 each	<u>126,974</u>	<u>126,974</u>
Issued and fully paid equity		
2 Ordinary Shares of €1.269738 each	<u>3</u>	<u>3</u>
	<u>3</u>	<u>3</u>

10 Profit and loss reserves

	2025	2024
	€	€
At the beginning of the year	79,167	67,014
Profit for the year	<u>10,729</u>	<u>12,153</u>
At the end of the year	<u>89,896</u>	<u>79,167</u>

11 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2025	2024
	€	€
Aggregate compensation	<u>16,982</u>	<u>15,735</u>

This relates to one key management personnel.

D. COAKLEY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

12 Director's and secretary's interests in shares

The director's and secretary's interest in the shares of the company was as stated below:

	Ordinary Shares of €1.27 each	
	1 January 2025	31 December 2025
Dermot Coakley	1	1

13 Directors' transactions

At the beginning of the year, the company owed €1,401 to the director. During the year, there were no movements in this balance. At the year end, the company owed €1,401 to the director.

14 Ultimate controlling party

The company is controlled by Dermot and Eithne Coakley. They are the ultimate controlling party.

15 Approval of financial statements

The director approved the financial statements on 23 March 2026.